

to \$300. Andrew Pierce's lot in Block 62 was assessed at \$200 in 1897; in 1900, it was valued at \$350. Cody offered the following conclusion about the fluctuations in the tax records:

Valuation of property did not change significantly between 1897 and 1900. Those whose tax listings increased did so because they acquired additional property. Likewise, in almost all cases, those whose tax valuation decreased did so because they sold pieces of property.²

Any study of the tax records will be complicated by the limited population base and by the fluctuations in property values. While individual examples of loss and gain can be cited, wholesale loss of property caused by the 1898 race riot is not reflected in the listings.

² In 1895, there were 2,238 African American taxpayers in the city plus 111 delinquent African American taxpayers. 1895 Tax List as transcribed by Delmas Haskett, New Hanover County Public Library; Cody, "After the Storm," 122.